

## 299 - INTEGRATED WASTE MANAGEMENT DEPARTMENT ENTERPRISE

### Operational Summary

#### Mission:

To meet the solid waste disposal needs of Orange County through efficient operations, sound environmental practices, strategic planning, innovation and technology.

#### At a Glance:

Total FY 2003-2004 Projected Expend + Encumb:	170,039,527
Total Recommended FY 2004-2005 Budget:	152,039,639
Percent of County General Fund:	N/A
Total Employees:	274.00

#### Strategic Goals:

- Maintain a competitive rate for waste disposal in Orange County.
- Protect water, air and habitat in the management of the Orange County Disposal System.
- Financially support the County of Orange's Bankruptcy Recovery Plan.

#### Key Outcome Indicators:

Performance Measure	2003 Business Plan Results	2004 Business Plan Target	How are we doing?
<b>GATE FEE COMPARISON WITHIN SOUTHERN CALIFORNIA.</b> <b>What:</b> Comparison of disposal rates of the OC landfill system compared with other landfills in the region. <b>Why:</b> To ensure that Orange County residents are provided a competitive disposal rate.	The \$22 per ton rate is a contracted rate that is anticipated to stay in effect until 2007.	Evaluate disposal rates and adjust operating strategies to ensure IWMD's rates remain competitive.	IWMD's rates are currently in the lowest 10% within the Southern California region.
<b>NUMBER OF YEARS OF REMAINING LANDFILL CAPACITY.</b> <b>What:</b> Measures if Orange County meets state minimum standard of providing 15 years of landfill capacity. <b>Why:</b> To ensure that Orange County residents are provided with adequate landfill capacity.	To maintain 25-30 years of permitted landfill capacity.	Perform remaining landfill capacity calculations and compare results against the state minimum standard of 15 years capacity for all jurisdictions to ensure adequate capacity.	IWMD has more than adequate capacity to fulfill the requirement.
<b>TOTAL VOLUME OF LEACHATE AND IMPACTED GROUND WATER COLLECTED THROUGH THE LEACHATE RECOVERY SYSTEM.</b> <b>What:</b> Measure the amount of leachate and ground water collected. <b>Why:</b> To protect water quality from the effects of leachate. Mandated by law.	The total volume of leachate and impacted ground water to be collected through FY 03/04 is estimated to be 4,648,067 gallons.	Continue to install landfill liner systems, and optimize leachate and groundwater collection for water quality protection.	IWMD currently has collection and recovery systems in place at each landfill to collect leachate and impacted ground water.

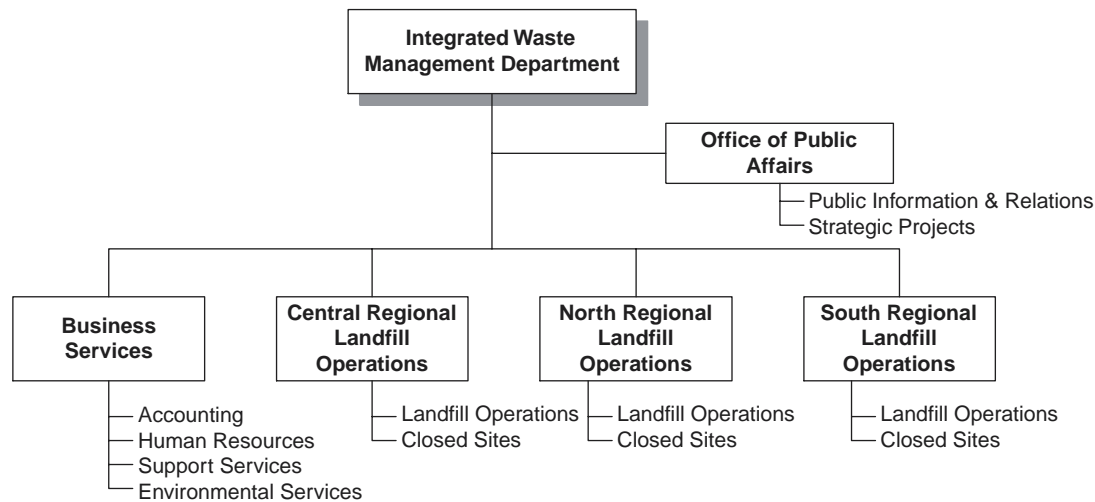
## Key Outcome Indicators: (Continued)

Performance Measure	2003 Business Plan Results	2004 Business Plan Target	How are we doing?
<b>AMOUNT OF LANDFILL GAS COLLECTED AND PUT TO BENEFICIAL REUSE.</b> <b>What:</b> Collection of landfill gas and put to beneficial reuse. <b>Why:</b> To protect the air from the effects of landfill gas. Regulations require landfill gas management.	The total volume of landfill gas collected and put to beneficial reuse is estimated to be at least 2,248 million standard cubic feet.	Expand landfill gas collection systems. Collect landfill gas - put to beneficial use and for protection of air quality.	Currently, IWMD has operational Landfill Gas-to-Energy systems at Olinda Alpha and Prima Deshecha Landfills. Installing a system at FRB is currently under negotiation.
<b>NUMBER OF HABITAT ACRES CURRENTLY UNDER RESTORATION/MITIGATION.</b> <b>What:</b> Measures the number of landfill acres under restoration to recreate natural habitats. <b>Why:</b> To comply with the Natural Community Conservation Program (NCCP)	FRB Landfill: Increased native plant coverage at mitigation sites. Decreased exotic weed infestation. Prima Landfill: Approval from Resource Agencies for Phase B Bio-mitigation area.	FRB Landfill: Continue weed abatement efforts. Continue education programs. Santiago Canyon Landfill: 97 acre habitation restoration project. Prima Landfill: Implement weed abatement, exotic plant removal and establish a plant replacement program.	Prima Landfill: 11.84 acres of riparian habitat and 12.36 acres of Coastal Sage Scrub will be created at the landfill to replace disturbed habitat.
<b>NET IMPORTATION REVENUE AMOUNT TRANSFERRED TO THE COUNTY GENERAL FUND PER YEAR.</b> <b>What:</b> Revenue transferred to the County General Fund from imported waste. <b>Why:</b> To support the County's Bankruptcy Recovery Plan.	IWMD anticipates transferring \$12.5 million to the General Fund in FY 03/04. Based on actual amount of tonnage received.	The Department target for FY 04/05 is to provide the maximum transfer of funds in support of bankruptcy obligations.	As of 3/31/04 \$100,077,652 has been transferred to the General Fund.

## FY 2003-2004 Key Project Accomplishments:

- Completed Phase I of the Landfill Information Systems Technology Study (LISTS), replacing outdated landfill fee collection and accounts receivable system thus improving customer service, functionality and date accuracy, and provide enhanced landfill data management and reporting.
- IWMD received an unqualified financial audit opinion indicating accurate representation, confirmation that IWMD continues to be financially responsible in performing public service.
- The Household Hazardous Waste System won the CAL EPA award for best new (CRT) Cathode Ray Tubes program.
- Implemented a state-of-the-art Wide Area Network, supporting highly automated landfill operations and business practices. IWMD maximizes the use of existing computer resources, while implementing new technology to streamline processes, reduce costs and improve customer service.

## Organizational Summary



**BUSINESS SERVICES** - Conducts Department accounting, budget, finance, and procurement activities; implements and maintains Department information systems; manages human resources needs of the Department; and provides various general support services; oversees regulatory compliance issues; administers Waste Disposal Agreements; manages contracts for solid waste services in the unincorporated areas; coordinates the operations of regional Household Hazardous Waste Collection Centers; coordinates with the cities in the administration of the County Integrated Waste Management Plan.

**CENTRAL REGIONAL LANDFILL OPS** - Operates and manages daily activities at the Frank R. Bowerman Landfill which accepts and disposes of residential, commercial and industrial non-hazardous waste; manages and maintains five closed landfill sites.

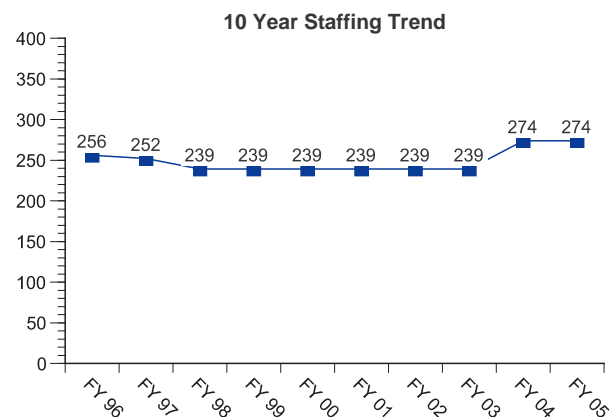
**NORTH REGIONAL LANDFILL OPS** - Operates and manages daily activities at the Olinda Alpha Landfill which accepts and disposes of residential, commercial and industrial non-hazardous waste; manages and maintains ten closed landfill sites.

**SOUTH REGIONAL LANDFILL OPS** - Operates and manages daily activities at the Prima Deshecha Landfill which accepts and disposes of residential, commercial and industrial non-hazardous waste; manages and maintains five closed landfill sites.

**OFFICE OF PUBLIC AFFAIRS** - Facilitates long-range planning; identifies, analyzes and manages liability matters related to IWMD solid waste operations; develops strategies for resolving legal issues; conducts negotiations with developers, municipalities and property owners; conducts community and media relations.

**IWMD DIRECTOR** - Directs the administrative management activities of the Department to accomplish Department goals and strategic priorities.

### Ten Year Staffing Trend:



### Ten Year Staffing Trend Highlights:

- Staffing trend illustrates a minimal increase, due to the conversion of extra help laborers in FY 03/04 as a result of the diminished availability of inmate labor. The increase in staff assures that increasing regulatory requirements are met.

### Budget Summary

#### Plan for Support of the County's Strategic Priorities:

The Department will continue to provide available landfill capacity as needed for importation of waste and transfer net importation revenue to the General Fund for bankruptcy related obligations.

#### Changes Included in the Recommended Base Budget:

The base budget reflects a reduction in operating transfers to the post-closure maintenance fund in addition to a reduction in professional service contracts, encumbered during the prior budget year.

### Requested Budget Augmentations and Related Performance Results:

Unit/Amount	Description	Performance Plan	Ref. Num.
<b>IWMD Records Manager Position Amount:\$ 88,298</b>	A Staff Analyst III position is needed to manage the Records Management Program IWMD is implementing	Develop/implement a Records Retention Schedule, preserve/protect IWMD records, destroy IWMD records	299-399

### Proposed Budget and History:

Sources and Uses	FY 2002-2003 Actual	FY 2003-2004 Budget As of 3/31/04	FY 2003-2004 Projected <sup>(1)</sup> At 6/30/04	FY 2004-2005 Recommended	Change from FY 2003-2004 Projected	
					Amount	Percent
Total Positions	-	274	274	274	0	0.00
Total Revenues	71,881,847	188,549,244	219,897,129	152,038,639	(67,858,490)	-30.86
Total Requirements	114,883,682	168,803,894	174,068,790	152,038,639	(22,030,151)	-12.66
Balance	(43,001,835)	19,745,350	45,810,339	0	(45,810,339)	-100.00

(1) Requirements include prior year encumbrances and expenditures. Therefore, the above totals may not match FY 2003-2004 projected requirements included in "At a Glance" (Which exclude these).

Detailed budget by expense category and by activity is presented for agency: Integrated Waste Management Department Enterprise in the Appendix on page 626.

### Highlights of Key Trends:

- IWMD continues to support the County General Fund in FY 04/05 with an estimated \$10.2 million for bankruptcy recovery debt obligations.
- IWMD continues in its development of its Succession Planning Program. Grooming of its employees at all levels to become leaders in their fields. Investment in the employees of today for IWMD's future leadership of tomorrow.
- Development progresses on our fully automated Records Management System. This system will allow easier access and retrieval of records, reduce record redundancy, and improve the departments overall records management efficiency.
- IWMD continues its use of the Computer Aided Earth-moving System (CAES) in heavy equipment at County landfills. This satellite-based system facilitates more accurate and efficient landfill operations that preserve valuable landfill capacity.

■ Strategic Planning is the Regional Landfill Options for Orange County (RELOOC) project that will look beyond current capacity and plan for future disposal needs of the County.

■ Our department continues to be financially pro active in pre-funding our post closure liability fund. These funds are set aside to specifically perform post-closure maintenance for a minimum of 30 years after our landfills close.

### Budget Units Under Agency Control

No.	Agency Name	Business Services	Central Regional Landfill Ops	North Regional Landfill Ops	South Regional Landfill Ops	Office Of Public Affairs	IWMD Director	Total
275	IWMD - Environmental Reserve	5,700,142	0	0	0	0	0	5,700,142
277	IWMD - Rate Stabilization	2,300,000	0	0	0	0	0	2,300,000
279	IWMD - Landfill Post-Closure Maintenance	4,453,213	0	0	0	0	0	4,453,213
284	Frank R. Bowerman/ Bee Canyon Landfill Escrow	2,599,678	0	0	0	0	0	2,599,678
285	IWMD Bankruptcy Recovery Plan	19,708,859	0	0	0	0	0	19,708,859
286	Brea-Olinda Landfill Escrow	3,583,373	0	0	0	0	0	3,583,373
287	Prima Deschecha Landfill Escrow	1,395,000	0	0	0	0	0	1,395,000
288	Santiago Canyon Landfill Escrow	12,376,712	0	0	0	0	0	12,376,712
299	Integrated Waste Management Department Enterprise	86,410,979	29,969,147	14,736,240	19,328,247	1,350,366	244,660	152,039,639
Total		138,527,956	29,969,147	14,736,240	19,328,247	1,350,366	244,660	204,156,616

## 299 - INTEGRATED WASTE MANAGEMENT DEPARTMENT ENTERPRISE

### Operation of Enterprise Fund 299 Operational Statement for the Fiscal Year 2004 - 2005

Operating Detail (1)		2002-2003 Actual (2)	2003-2004 Estimate (3)	2004 - 2005 Proposed Budget (4)	2004 - 2005 Final Budget (5)
<b>Operating Revenue</b>					
6470	Franchises	21,831	75,000	62,000	62,000
6620	Rents And Concessions	435	1,000	200	200
6630	Royalties	570,567	524,232	564,000	564,000
7520	Sanitation Services	84,494,699	85,000,000	83,062,953	83,062,953
7590	Other Charges For Services	125,970	80,000	88,998	88,998
7662	Other Sales - Non-Taxable - Resale	36,453	36,000	37,002	37,002
7670	Miscellaneous Revenue	65,211	295,164	70,000	70,000
<b>Total Operating Revenue</b>		<b>85,315,166</b>	<b>86,011,397</b>	<b>83,885,153</b>	<b>83,885,153</b>

<b>Operating Expenses</b>					
Salaries & Benefits					
0100	Salaries And Wages	1,455,534	0	0	0
0101	Regular Salaries	11,846,355	14,010,184	14,019,695	14,019,695
0102	Extra Help	917,293	68,823	256,395	256,395
0103	Overtime	459,240	559,820	578,414	578,414
0104	Annual Leave Payoffs	26,571	119,363	136,282	136,282
0105	Vacation Payoff	83,682	69,692	15,076	15,076
0106	Sick Leave Payoff	49,034	28,945	42,000	42,000
0110	Performance Incentive Pay	129,908	324,384	0	0
0111	Other Pay	97,583	95,000	95,000	95,000
0200	Retirement	787,215	1,347,082	1,808,770	1,808,770
0204	County Paid Executive Deferred Compensation Plan	3,817	7,676	3,788	3,788
0301	Unemployment Insurance	18,387	20,907	20,649	20,649
0305	Salary Continuance Insurance	11,942	12,974	13,700	13,700
0306	Health Insurance	1,309,082	1,934,556	2,185,452	2,185,452
0308	Dental Insurance	23,998	26,796	28,272	28,272
0309	Life Insurance	4,092	4,368	4,152	4,152
0310	Accidental Death And Dismemberment Insurance	805	864	720	720
0319	Other Insurance	113,636	140,916	139,752	139,752
0352	Workers Compensation - General	1,054,644	1,256,684	1,492,131	1,492,131
0401	Medicare	134,016	150,630	152,702	152,702
<b>Total Salaries &amp; Benefits</b>		<b>18,526,834</b>	<b>20,179,664</b>	<b>20,992,950</b>	<b>20,992,950</b>

Services & Supplies					
0600	Clothing And Personal Supplies	60,355	71,900	80,600	80,600



## Operation of Enterprise Fund 299

### Operational Statement for the Fiscal Year 2004 - 2005 (Continued)

	Operating Detail (1)	2002-2003 Actual (2)	2003-2004 Estimate (3)	2004 - 2005 Proposed Budget (4)	2004 - 2005 Final Budget (5)
0700	Communications	37,407	43,397	59,410	59,410
0701	Telephone/Telegraph - Interfund Transfer	152,888	129,902	153,202	153,202
0900	Food	333	454	1,100	1,100
1000	Household Expense	54,667	49,650	68,000	68,000
1001	Household Expense - Trash	9,258	14,400	10,000	10,000
1100	Insurance	81,857	191,000	225,773	225,773
1300	Maintenance - Equipment	6,698,355	7,169,139	8,241,695	8,241,695
1400	Maintenance - Buildings And Improvements	1,738,728	4,575,846	3,256,595	3,256,595
1402	Minor Alterations And Improvements	3,644	8,000	10,000	10,000
1500	Medical, Dental And Laboratory Supplies	6,263	5,600	5,050	5,050
1600	Memberships	353	250	410	410
1700	Miscellaneous Expense	0	850	700	700
1701	Cash Difference	1,008	1,000	1,500	1,500
1702	Cash Losses	558	0	0	0
1800	Office Expense	696,242	455,687	560,347	560,347
1801	Duplicating Services (RDMD/Reprographics)	32,936	11,000	13,200	13,200
1802	Periodicals And Journals	607	1,600	1,712	1,712
1803	Postage	5,000	10,000	12,689	12,689
1805	Purchasing Stores Office Supplies	2,455	0	15,000	15,000
1806	Printing Costs - Outside Vendors	10,215	302	34,502	34,502
1809	Minor Office Equipment To Be Controlled	603	0	0	0
1900	Professional And Specialized Services	10,800,386	18,174,240	12,571,272	12,571,272
1908	Temporary Help	22,397	66,331	82,600	82,600
1911	CWCAP Charges	624,915	201,000	850,000	850,000
2000	Publications And Legal Notices	9,517	14,231	23,550	23,550
2100	Rents And Leases - Equipment	437,679	322,887	355,050	355,050
2200	Rents And Leases - Buildings And Improvements	478,332	635,083	1,105,000	1,105,000
2300	Small Tools And Instruments	58,838	57,450	109,030	109,030
2400	Special Departmental Expense	(32,370)	7,682,474	754,374	754,374
2405	Optional Benefit Plan	76,361	74,420	78,384	78,384
2409	Minor Special Dept. Equipment To Be Controlled	614	0	0	0
2490	Landfill Closure/Postclosure Costs	13,164,867	0	0	0
2600	Transportation And Travel - General	1,331,435	1,630,350	1,782,720	1,782,720
2601	Private Auto Mileage	15,927	41,755	54,725	54,725
2602	Garage Expense	240,984	130,000	173,900	173,900
2603	Executive Car Allowance	7,200	7,200	7,200	7,200
2700	Transportation And Travel - Meetings/Conferences	102,008	130,840	161,175	161,175
2800	Utilities	(32,585)	351,401	713,000	713,000
2801	Utilities - Purchased Electricity	378,088	267,500	0	0
2802	Utilities - Purchased Gas	20,287	0	0	0
2803	Utilities - Purchased Water	48,318	21,943	41,000	41,000

## Operation of Enterprise Fund 299 Operational Statement for the Fiscal Year 2004 - 2005 (Continued)

Operating Detail (1)		2002-2003 Actual (2)	2003-2004 Estimate (3)	2004 - 2005 Proposed Budget (4)	2004 - 2005 Final Budget (5)
Total Services & Supplies		37,346,928	42,549,081	31,614,465	31,614,465
Fixed Assets					
4000	Equipment	0	0	4,006,000	4,006,000
4200	Buildings And Improvements	0	0	22,175,000	22,175,000
Total Fixed Assets		0	0	26,181,000	26,181,000
Miscellaneous					
5300	Depreciation	12,929,274	9,000,000	12,000,000	12,000,000
Total Miscellaneous		12,929,274	9,000,000	12,000,000	12,000,000
<b>Total Operating Expenses</b>		<b>68,803,040</b>	<b>71,728,745</b>	<b>90,788,415</b>	<b>90,788,415</b>
<b>Total Operating Income (Loss)</b>		<b>16,512,131</b>	<b>14,282,652</b>	<b>(6,903,262)</b>	<b>(6,903,262)</b>
<b>Non-Operating Revenue</b>					
6530	Forfeitures And Penalties	18,171	25,000	25,000	25,000
6610	Interest	3,440,206	2,800,000	2,900,000	2,900,000
6970	State - Other	366,134	28,500	20,000	20,000
7060	Federal - Disaster Relief	9,786	0	0	0
7680	Six-Month Expired (Outlawed) Checks	1,758	1,500	1,200	1,200
7690	Returned Check Charges	3,767	8,000	5,000	5,000
7852	Fixed Asset Sales - Non-Taxable - Resale	3,297	48,000	18,000	18,000
<b>Total Non-Operating Revenue</b>		<b>3,843,118</b>	<b>2,911,000</b>	<b>2,969,200</b>	<b>2,969,200</b>
<b>Non-Operating Expenses</b>					
1912	Investment Administrative Fees	216,119	0	0	0
3300	Interest On Bonds	3,674,173	3,120,955	2,919,355	2,919,355
3410	Debt Issuance Costs	104,254	0	0	0
3500	Judgments And Damages	3,078	0	0	0
3700	Taxes And Assessments	5,576,411	5,496,252	5,261,567	5,261,567
5400	Loss Or Gain On Disposition Of Assets	185,568	0	0	0
<b>Total Non-Operating Expenses</b>		<b>9,759,603</b>	<b>8,617,207</b>	<b>8,180,922</b>	<b>8,180,922</b>
<b>Net Non-Operating Income (Loss)</b>		<b>(5,916,485)</b>	<b>(5,706,207)</b>	<b>(5,211,722)</b>	<b>(5,211,722)</b>
<b>Income (Loss) Before Contributions &amp; Transfers *</b>		<b>10,595,645</b>	<b>8,576,444</b>	<b>(12,114,984)</b>	<b>(12,114,984)</b>
<b>Capital Assets</b>					
4000	Equipment	4,040,732	3,834,622	4,006,000	4,006,000
4200	Buildings And Improvements				
<u>Government &amp; Community Relations Division</u>					
	P016 Sjc Hmcc Construction And Relocation	0	371,120	0	0
<u>North Regional Landfill Operations</u>					
	P535 Olinda Crew Quarters Design/Construction	1,600	0	0	0



## Operation of Enterprise Fund 299

### Operational Statement for the Fiscal Year 2004 - 2005 (Continued)

Operating Detail (1)	2002-2003 Actual (2)	2003-2004 Estimate (3)	2004 - 2005 Proposed Budget (4)	2004 - 2005 Final Budget (5)
P556 Olinda Offsite Access Road Construction	0	188,000	0	0
P559 Flare (Construction)	0	0	600,000	600,000
P569 Olinda Gas Collection And Control	374,294	614,896	750,000	750,000
P573 Olinda Lower East Drainage Channel Construction	0	1,400,000	100,000	100,000
<u>South Regional Landfill Operations</u>				
P585 Prima Horizontal Gas Collection Pipe	31,224	100,000	100,000	100,000
P810 Prima-Fee Booth Replacement	0	0	210,000	210,000
P813 Prima-Zone 1 Phase C2 Mass Excavation/GW Protect	0	0	4,600,000	4,600,000
P814 Prima Zone 1 Phase A & B CM/CQA/AP	730,764	456,180	0	0
P815 Prima-Bridge/Old HHW Collection Cntr Demolition	0	0	400,000	400,000
P817 Prima Zone 1 Phase B Mass Excavation	414,299	0	0	0
P818 Prima-Portable Fee Scale	0	0	75,000	75,000
P829 Prima Desilting Basin At Toe	0	0	1,100,000	1,100,000
P831 Prima- Fee Booth Water Line Replacement	0	500,000	40,000	40,000
P832 Phase B Stream Bed Mitigation	13,471	445,000	0	0
P833 Zone 1 Phase B Mass Excavation	7,580,689	5,034,940	0	0
P990 Prima Permit Parking/Master Plan	75,217	58	0	0
P991 Prima Access Road Grading/Repair	0	0	300,000	300,000
P992 Prima Zone 1 & 4 Permits/Design/MP Update	0	200,000	0	0
P993 Prima Zone 1 CM/CQA/A/P Services	0	100,000	0	0
P994 Prima Diesel Fuel Tank	0	100,000	0	0
<u>Central Regional Landfill Operations</u>				
P001 FRB-Archeo Paleo	31,758	300,561	0	0
P884 FRB Potable Water System Improvements	0	0	100,000	100,000
P886 FRB Phase VIII Slide Stabilization	3,380,718	0	0	0
P918 FRB Equipment Maintenance Facility	0	462,059	0	0
P941 Office Traffic Improvement	0	200,000	50,000	50,000
P943 FRB Phase V-D Construction	787,055	0	0	0
P944 FRB Phase V-D CM/CQA	922,755	169,488	0	0
P945 FRB Clay Processing	500,000	0	0	0
P946 FRB Office Addition	277,238	0	0	0
P948 FRB-Phase 7A/&B Gas Header Extension	0	0	100,000	100,000
P949 FRB-Phase 7B Construction Follow-Up	0	0	11,000,000	11,000,000
P950 FRB-Westface Rd Realign-Repair/Extend	0	0	450,000	450,000
P965 FRB Front Face Closure	569,914	0	0	0
P966 Stormwater Desilting Basin	0	965,100	0	0
P967 FRB Gas Lease Agreement	0	800,000	1,200,000	1,200,000
P968 FRB Flare Station Expansion	0	300,000	0	0
P998 FRB Phase VIIA Construction	0	6,245,350	1,000,000	1,000,000

## Operation of Enterprise Fund 299

### Operational Statement for the Fiscal Year 2004 - 2005 (Continued)

Operating Detail (1)	2002-2003 Actual (2)	2003-2004 Estimate (3)	2004 - 2005 Proposed Budget (4)	2004 - 2005 Final Budget (5)
P999 FRB CM/CQA/ES Services	0	1,200,000	0	0
<b>Total Building &amp; Improvements</b>	15,690,995	20,152,752	22,175,000	22,175,000
<b>Total Capital Assets</b>	19,731,727	23,987,374	26,181,000	26,181,000
<b>Statement Of Changes In Net Assets - Unrestricted</b>				
Income (Loss) Before Contributions & Transfers	10,595,645	8,576,444	(12,114,984)	(12,114,984)
7805 Capital Contributions	1,364,892	0	0	0
7811 Interfund Transfers In - From Funds 101 - 199	0	1,000	0	0
7812 Interfund Transfers In - From Funds 2AA - 299	8,157,421	10,735,991	19,355,947	19,355,947
4802 Interfund Transfers Out - To Funds 2AA - 299	(25,016,978)	(35,468,125)	(15,507,383)	(15,507,383)
Changes To Reserves - Encumbrance - (Inc.)/Dec.	(12,989,113)	7,864,802	0	0
Changes To Reserves -Net Assets - Reserved (Inc.)/Dec.	133,519,246	(26,035,104)	(24,561,919)	(24,561,919)
Changes To Reserves - Net Assets, Invested In Capital Assets, Net Of Related Debt - (Inc.)/Dec.	(11,304,068)	(11,700,000)	(13,000,000)	(13,000,000)
Net Assets - Unrestricted Adjustment	(187,931,901)	134,855,166	0	0
Net Increase (Decrease) In Net Assets - Unrestricted	(83,604,856)	88,830,174	(45,828,339)	(45,828,339)
Net Assets - Unrestricted - Beginning Of Year	40,603,021	(43,001,835)	45,828,339	45,828,339
Net Assets - Unrestricted - End Of Year	(43,001,835)	45,828,339	0	0
* Note - Loss Before Contributions & Transfers Is Offset By Net Assets - Unrestricted Carried Forward From Previous Fiscal Year.				